

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-4631

May 26, 2011

Mr. Perry L. Elders Chief Financial Officer McDermott International, Inc. 757 N. Eldridge Pkwy. Houston, TX 77079

> Re: McDermott International, Inc. Form 10-K for the Fiscal Year Ended December 31, 2010 Filed March 1, 2011 Response Letter Dated May 24, 2011 File No. 1-08430

Dear Mr. Elders:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

W. John Cash Branch Chief